

		FOR OHF USE					

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2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0041442

Facility Name: Lynncrest Manor of Paris

Address: 310 Eads Avenue Paris 61944
Number City Zip Code

County: Edgar

Telephone Number: (217) 465-5395 Fax # (217) 463-2242

IDPA ID Number: 371346156004

Date of Initial License for Current Owners: 4/1/96

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other
	<input type="checkbox"/> "Sub-S" Corp.	
	<input checked="" type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other	

In the event there are further questions about this report, please contact:
Name: Michael Kaplan Telephone Number: (312) 634-3400
Please send copies of desk review and audit adjustments to address on this page

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/01 to 12/31/01 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed)		(Date)	
	(Type or Print Name)			
	(Title)			
Paid Preparer	(Signed)	SEE ACCOUNTANTS' COMPILATION REPORT		
		(Date)		
	(Print Name and Title)			
	(Firm Name & Address)	Altschuler, Melvoin and Glasser LLP One South Wacker Drive, Suite 800, Chicago, IL 60606		
	(Telephone)	(312) 634-3400 Fax # (312) 634-5518		
MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630				

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris

0041442 Report Period Beginning: 1/1/01 Ending: 12/31/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	62	Skilled (SNF)	62	22,630	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	62	TOTALS	62	22,630	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF		2	1,412	1,414	8
9	SNF/PED					9
10	ICF	13,156	1,416		14,572	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	13,156	1,418	1,412	15,986	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 70.64%

D. How many bed-hold days during this year were paid by Public Aid?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?
YES ☒ NO ☐ Non-allowable costs have been
eliminated in Schedule V, Column 7

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES ☐ NO ☒

I. On what date did you start providing long term care at this location?
Date started 4/01/96

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 2/98 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number
of beds certified 8 and days of care provided 778

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 12/31/01 Fiscal Year: 12/31/01
* All facilities other than governmental must report on the accrual basis.

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Lyncrest Manor of Paris # 0041442 Report Period Beginning: 1/1/01 Ending: 12/31/01**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	83,178	4,520	4,714	92,412		92,412		92,412			1
2	Food Purchase		69,280		69,280		69,280	(878)	68,402			2
3	Housekeeping	51,118	4,711		55,829		55,829		55,829			3
4	Laundry	38,507	6,708		45,215		45,215		45,215			4
5	Heat and Other Utilities			42,244	42,244		42,244	30	42,274			5
6	Maintenance	15,704		36,990	52,694		52,694	213	52,907			6
7	Other (specify):*											7
8	TOTAL General Services	188,507	85,219	83,948	357,674		357,674	(635)	357,039			8
	B. Health Care and Programs											
9	Medical Director			6,950	6,950		6,950		6,950			9
10	Nursing and Medical Records	562,638	26,679	4,267	593,584		593,584		593,584			10
10a	Therapy			92,609	92,609		92,609		92,609			10a
11	Activities	26,962	5,703	1,509	34,174		34,174		34,174			11
12	Social Services	12,491		1,509	14,000		14,000		14,000			12
13	Nurse Aide Training											13
14	Program Transportation			1,179	1,179		1,179		1,179			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	602,091	32,382	108,023	742,496		742,496		742,496			16
	C. General Administration											
17	Administrative	64,292		14,005	78,297		78,297	(14,005)	64,292			17
18	Directors Fees											18
19	Professional Services			21,256	21,256		21,256	17,271	38,527			19
20	Dues, Fees, Subscriptions & Promotions			4,715	4,715		4,715	48	4,763			20
21	Clerical & General Office Expenses	66,072	28,471	19,705	114,248		114,248	7,076	121,324			21
22	Employee Benefits & Payroll Taxes			125,881	125,881		125,881	4,290	130,171			22
23	Inservice Training & Education			8	8		8	444	452			23
24	Travel and Seminar			5,432	5,432		5,432	955	6,387			24
25	Other Admin. Staff Transportation			4,656	4,656		4,656		4,656			25
26	Insurance-Prop.Liab.Malpractice			383	383		383	27,499	27,882			26
27	Other (specify):*											27
28	TOTAL General Administration	130,364	28,471	196,041	354,876		354,876	43,578	398,454			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	920,962	146,072	388,012	1,455,046		1,455,046	42,943	1,497,989			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7**	8			
30	Depreciation			5,220	5,220		5,220	84,018	89,238			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			48,142	48,142		48,142	152,558	200,700			32
33	Real Estate Taxes							25,547	25,547			33
34	Rent-Facility & Grounds			276,000	276,000		276,000	(273,957)	2,043			34
35	Rent-Equipment & Vehicles			1,287	1,287		1,287	1,076	2,363			35
36	Other (specify):* MIP Expense							10,896	10,896			36
37	TOTAL Ownership			330,649	330,649		330,649	138	330,787			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		9,521	326	9,847		9,847		9,847			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			33,945	33,945		33,945		33,945			42
43	Other (specify):* Nonallowable costs			3,194	3,194		3,194	(3,194)				43
44	TOTAL Special Cost Centers		9,521	37,465	46,986		46,986	(3,194)	43,792			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	920,962	155,593	756,126	1,832,681		1,832,681	39,887	1,872,568			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See schedule of adjustments attached at end of cost report

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(878)	2		4
5	Telephone, TV & Radio in Resident Rooms	(645)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	86	30		9
10	Interest and Other Investment Income	(1)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(972)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(577)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	1,908	43		24
25	Fund Raising, Advertising and Promotional	(2,908)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (3,987)		\$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	43,874		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 43,874		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ 39,887		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.
(See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1		\$	1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	0	49

Summary A

12/31/01

[illegible]

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
DSI Partners, L.L.C.	100%	Lynncrest Manor of Aledo	Aledo	DSI Management		
(owned 55% by Jerry Neal, and 15%		Lynncrest Manor of Auburn	Auburn	Services, Inc.	Peoria	Management Co.
each by Sherry Borum-Neal, Lester		Lynncrest Manor of Effingham	Effingham	DSI Partners of		
Robertson (sold his interest				Ohio L.L.C.	Peoria	Management Co.
Dec. 2001), Ronald Mangum)				Lynncrest Realty		
				Associates of Paris	Peoria	Lessor

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	5	Heat and Other Utilities	\$	DSI Management Services, Inc.	A	\$ 30	\$ 30	1
2	V	6	Maintenance		DSI Management Services, Inc.	A	213	213	2
3	V	17	Management Fees	14,005	DSI Management Services, Inc.	A		(14,005)	3
4	V	19	Professional Services		DSI Management Services, Inc.	A	1,401	1,401	4
5	V	20	Dues & Subscriptions		DSI Management Services, Inc.	A	48	48	5
6	V	21	Clerical & General Office Exp.		DSI Management Services, Inc.	A	4,706	4,706	6
7	V	22	Employee Benefits		DSI Management Services, Inc.	A	4,290	4,290	7
8	V	23	Inservices Training & Education		DSI Management Services, Inc.	A	444	444	8
9	V	24	Travel & Seminar		DSI Management Services, Inc.	A	955	955	9
10	V	26	Insurance		DSI Management Services, Inc.	A	54	54	10
11	V	30	Depreciation		DSI Management Services, Inc.	A	343	343	11
12	V	32	Interest		DSI Management Services, Inc.	A	1,949	1,949	12
13	V					A:Owned 100% by Jerry Neal			13
14	Total			\$ 14,005			\$ 14,433	\$ * 428	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	34	Rent-Facility and Grounds	\$	DSI Management Services, Inc.	A	\$ 2,043	\$ 2,043	15
16	V	35	Rent-Equipment & Vehicles		DSI Management Services, Inc.	A	1,076	1,076	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V					A:Owned 100% by Jerry Neal			38
39	Total			\$			\$ 3,119	\$ * 3,119	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional Services	\$	Lyncrest Realty Associates of Paris	100.00%	\$ 15,870	\$ 15,870	15
16	V	21	Clerical & General Office Expense		Lyncrest Realty Associates of Paris	100.00%	2,370	2,370	16
17	V	26	Insurance		Lyncrest Realty Associates of Paris	100.00%	27,445	27,445	17
18	V	30	Depreciation		Lyncrest Realty Associates of Paris	100.00%	83,589	83,589	18
19	V	32	Interest		Lyncrest Realty Associates of Paris	100.00%	150,610	150,610	19
20	V	33	Real Estate Taxes		Lyncrest Realty Associates of Paris	100.00%	25,547	25,547	20
21	V	34	Rent-Facility and Grounds	276,000	Lyncrest Realty Associates of Paris	100.00%		(276,000)	21
22	V	36	MIP Expense		Lyncrest Realty Associates of Paris	100.00%	10,896	10,896	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 276,000			\$ 316,327	\$ * 40,327	39

Facility Name & ID Number Lyncrest Manor of Paris # 0041442 Report Period Beginning: 1/1/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Lester Robertson	Executive VP	Administrative	15.00	68,881	6	16.00	Salary	\$ 13,346	L17, C1	1
2											2
3											3
4											4
5					See attached Schedule 7A						5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 13,346		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

DSI Management Services, Inc.
Administrative Salaries/Hours Allocation
12/31/01

Schedule 7A

VII. RELATED PARTIES (continued)
C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.
Compensation Received From Other Nursing Homes

Name	Lynncrest Manor of Aledo	Lynncrest Manor of Auburn	Lynncrest Manor of Effingham	Lynncrest Manor of Paris	Out of State Facilities	Total
Lester Robertson	21,525	15,068	17,220	13,346	15,068	82,227

See Accountants' Compilation Report

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Huntoon Paige/Prudential		x	Mortgage	\$13,151.00	01/22/98	\$ 1,900,000	\$ 1,853,012	02/01/33	0.0775	\$ 149,807	1	
2	Carol Fleming		x	Loan	\$4,231.00	02/02/98	300,000	210,022	07/01/06	0.0900	18,588	2	
3	NCS Lease		x	Hardware/Software	\$505.00	10/31/98	20,207	14,445	09/30/03	0.1429	763	3	
4	South Pointe		X	Improvement	\$1,810.16	12/27/01	73,413	65,000	12/27/02	P+.0200		4	
5												5	
	Working Capital												
6												6	
7								Provider Taxes			16,893	7	
8								Amortization of Loan Costs			3,126	8	
9	TOTAL Facility Related				\$19,697.16		\$ 2,293,620	\$ 2,142,479			\$ 189,177	9	
	B. Non-Facility Related*												
10								Allocated from DSI Partners, L.L.C.			6,208	10	
11								Allocated from DSI Management Svc.			1,949	11	
12								Miscellaneous Interest			5,690	12	
13								Interest Income Offset			(2,324)	13	
14	TOTAL Non-Facility Related						\$	\$			\$ 11,523	14	
15	TOTALS (line 9+line14)						\$ 2,293,620	\$ 2,142,479			\$ 200,700	15	

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2000 report.		<div>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</div>	\$	31,672	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2000	\$	28,610	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(3,062)	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	28,610	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.) Rounding			\$	(1)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	25,547	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		1996	11,739	8	
		1997	11,751	9	
		1998	11,241	10	
		1999	31,672	11	
		2000	28,610	12	
Real estate tax accrual is based on 100% of prior year's tax.				13	FROM R. E. TAX STATEMENT FOR 2000 \$
				14	PLUS APPEAL COST FROM LINE 5 \$
				15	LESS REFUND FROM LINE 6 \$
				16	AMOUNT TO USE FOR RATE CALCULATION \$

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lyncrest Manor of Paris COUNTY Edgar

FACILITY IDPH LICENSE NUMBER 0041442

CONTACT PERSON REGARDING THIS REPORTRob Keime

TELEPHONE (309) 685-0595 FAX #: (309) 685-8463

A. Summary of Real Estate Tax Cos

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 2000

	(A)	(B)	(C)	(D)
	Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1.	09-19-06-300-018	Nursing Facility	\$ 28,610.00	\$ 28,610.00
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 28,610.00	\$ 28,610.00

B. Real Estate Tax Cost Allocation:

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill whic is normally paid during 2001.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	FOR OHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	62		1998	1977	\$ 1,536,550	\$	40	\$ 38,414	\$ 38,414	\$ 150,454	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Air Conditioner			1996	552		10	55	55	296	9
10	Roof Repair			1996	3,770		20	188	188	1,058	10
11	Smoke Detectors			1997	3,580		15	239	239	1,195	11
12	Air Conditioner			1997	789		10	79	79	362	12
13	Plumbing			1997	2,555		15	170	170	779	13
14	Remodeling			1997	723		15	48	48	196	14
15	2 Air Conditioners			1997	1,105		10	111	111	504	15
16	Asbestos Removal			1998	15,112		15	1,007	1,007	3,680	16
17	Floor Tile			1998	24,517		15	1,634	1,634	5,762	17
18	Electric Wiring			1998	5,272		15	351	351	1,082	18
19	Water Heater			1998	8,000		15	533	533	1,999	19
20	Plumbing			1999	625	42	15	42		105	20
21	Security Alarm Doors			1999	2,836	189	15	189		473	21
22	Security Alarm Horns			1999	785	52	15	52		130	22
23	Sprinkler System			1999	6,855	457	15	457		1,143	23
24	Carpentry on ceiling			1999	2,950		15	197	197	492	24
25	Security Horns and Detectors			1999	3,180		15	212	212	530	25
26	Upgrade fire alarm system			1999	5,810		15	387	387	968	26
27	Heaters			1999	2,036		15	136	136	340	27
28	Sprinkler System			1999	55,627		15	3,708	3,708	9,270	28
29	Roofing			1999	10,500		15	700	700	1,750	29
30	Electric Wiring			1999	3,356		15	224	224	560	30
31	Cabinets			1999	3,036		15	202	202	505	31
32	Handrail			1999	7,338		15	490	490	1,223	32
33	Lumber			1999	1,702		15	113	113	283	33
34	Progress Light			1999	1,700		15	113	113	283	34
35	Electric Wiring/Fire Alarm			2000	5,586	328	15	328		617	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total
SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Sprinkler System	2000	\$ 7,239	\$	15	\$ 483	\$ 483	\$ 966	37
38	Window Treatments	2000	350		10	35	35	70	38
39	Carpeting	2000	1,383		15	92	92	184	39
40	Asphalt Paving	2000	9,850		15	657	657	1,314	40
41	Lumber for Doors	2000	3,280		15	219	219	438	41
42	Roof Repair	2000	3,178		15	212	212	424	42
43	Smoke Detectors	2000	5,571		15	371	371	742	43
44	Sprinklers	2001	9,582		15	286	286	286	44
45	Remodel Bathrooms	2001	17,341		15	567	567	567	45
46	Heating Architect Designs	2001	18,500		15	411	411	411	46
47	Fire Alarms	2001	6,977		15	78	78	78	47
48	Nurse Call Station	2001	17,940		15	199	199	199	48
49	Remodeling of Resident Closets	2001	1,357		15	8	8	8	49
50	Sewer Line	2001	1,000	22	15	22		22	50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,819,995	\$ 1,090		\$ 54,019	\$ 52,929	\$ 191,748	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,819,995	\$ 1,090		\$ 54,019	\$ 52,929	\$ 191,748	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,819,995	\$ 1,090		\$ 54,019	\$ 52,929	\$ 191,748	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 1,819,995	\$ 1,090		\$ 54,019	\$ 52,929	\$ 191,748	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,819,995	\$ 1,090		\$ 54,019	\$ 52,929	\$ 191,748	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 1,819,995	\$ 1,090		\$ 54,019	\$ 52,929	\$ 191,748	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,819,995	\$ 1,090		\$ 54,019	\$ 52,929	\$ 191,748	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 262,176	\$ 2,983	\$ 33,385	\$ 30,402	5-10	\$ 121,780	71
72	Current Year Purchases	10,706	162	506	344	5-10	506	72
73	Fully Depreciated Assets							73
74	Allocated from Management Company			343	343			74
75	TOTALS	\$ 272,882	\$ 3,145	\$ 34,234	\$ 31,089		\$ 122,286	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident Care	1993 Ford Van	1996	\$ 7,162	\$ 895	\$ 895		8	\$ 5,147	76
77	Resident Care	A/C Replacement on Van	1999	1,087	90	90		8	329	77
78										78
79										79
80	TOTALS			\$ 8,249	\$ 985	\$ 985			\$ 5,476	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 2,126,976	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 5,220	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 89,238	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 84,018	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 319,510	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: n/a
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES
- ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Allocated from Management Company				2,043			6
7	TOTAL				\$ 2,043			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
- None
- n/a
9. Option to Buy:
- ☐ YES
- ☐ NO
- Terms:
- *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☐ NO
16. Rental Amount for movable equipment: \$ 2,363
- Description: Dishwasher \$540; Postage Meter \$747; Allocated from Management Company \$1,076
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:
Beginning
Ending
11. Rent to be paid in future years under the current rental agreement:
- Fiscal Year Ending
- Annual Rent
12. /2002 \$
13. /2003 \$
14. /2004 \$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

It is the policy of this facility to only hire certified nurses aides
If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐

☐

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	L10a, C3	hrs	\$	300	\$ 19,525	\$	300	\$ 19,525	1
2	Licensed Speech and Language Development Therapist	L10a, C3	hrs		73	5,638		73	5,638	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10a, C3	hrs		1,038	67,446		1,038	67,446	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescripts				9,521		9,521	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): Laboratory	L39, C3				326			326	13
14	TOTAL			\$	1,411	\$ 92,935	\$ 9,521	1,411	\$ 102,456	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (19,114)	\$ 328,868	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 31,401)	332,286	447,286	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	23,450	26,099	6
7	Other Prepaid Expenses	13,248	15,138	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from Related Parties	44,688	24,190	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 394,558	\$ 841,581	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		25,850	13
14	Buildings, at Historical Cost	16,687	1,818,995	14
15	Leasehold Improvements, at Historical Cost	1,000	1,000	15
16	Equipment, at Historical Cost	34,447	281,131	16
17	Accumulated Depreciation (book methods)	(19,068)	(319,510)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Loan Costs		97,159	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 33,066	\$ 1,904,625	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 427,624	\$ 2,746,206	25

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 382,662	\$ 461,401	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	47,727	47,727	30
31	Accrued Taxes Payable (excluding real estate taxes)	3,461	3,461	31
32	Accrued Real Estate Taxes(Sch.IX-B)		28,610	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Due to Related Parties	1,356,104	1,429,673	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,789,954	\$ 1,970,872	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	78,588	79,445	39
40	Mortgage Payable	210,022	2,063,034	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 288,610	\$ 2,142,479	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,078,564	\$ 4,113,351	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,650,940)	\$ (1,367,145)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 427,624	\$ 2,746,206	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,446,467)	1
2	Restatements (describe):		2
3	Rounding	4	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,446,463)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(204,477)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (204,477)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (1,650,940)	24 *

Operating entity only
* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 1/1/01 Ending: 12/31/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 1,454,562	1
2	Discounts and Allowances for all Levels	(43,166)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 1,411,396	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	170,729	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 170,729	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	478	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	14,282	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	889	19
20	Radiology and X-Ray		20
21	Other Medical Services	30,029	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 45,678	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Vending Machine Income	400	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 400	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 1,628,204	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	357,674	31
32	Health Care	742,496	32
33	General Administration	354,876	33
	B. Capital Expense		
34	Ownership	330,649	34
	C. Ancillary Expense		
35	Special Cost Centers	13,041	35
36	Provider Participation Fee	33,945	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 1,832,681	40
41	Income before Income Taxes (line 30 minus line 40)**	(204,477)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (204,477)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.
This entity files as part of a combined cash basis return.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,080	2,080	\$ 42,168	\$ 20.27	1
2	Assistant Director of Nursing					2
3	Registered Nurses	5,554	5,973	106,846	17.89	3
4	Licensed Practical Nurses	7,038	7,542	110,383	14.64	4
5	Nurse Aides & Orderlies	29,686	30,898	241,296	7.81	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,824	2,048	18,188	8.88	8
9	Activity Director					9
10	Activity Assistants	3,536	3,750	26,962	7.19	10
11	Social Service Workers	1,218	1,371	12,491	9.11	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	12,440	12,971	83,178	6.41	15
16	Dishwashers					16
17	Maintenance Workers	1,894	1,935	15,704	8.12	17
18	Housekeepers	7,580	7,743	51,118	6.60	18
19	Laundry	5,915	6,152	38,507	6.26	19
20	Administrator	2,085	2,085	50,946	24.43	20
21	Assistant Administrator					21
22	Other Administrative	318	338	13,346	39.49	22
23	Office Manager					23
24	Clerical	4,094	4,242	66,072	15.58	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,418	1,713	12,958	7.56	31
32	Other Health CaCare Plan Coord	1,896	2,136	30,799	14.42	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	88,576	92,977	\$ 920,962 *	\$ 9.91	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	96	\$ 4,714	L1, C3	35
36	Medical Director	Monthly	6,950	L9, C3	36
37	Medical Records Consultant	Monthly	1,200	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	164	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	27	1,509	L11, C3	44
45	Social Service Consultant	27	1,509	L12, C3	45
46	Other(specify) Lab Consultant	Monthly	164	L10, C3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	150	\$ 16,210		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses	40	1,604	L10, C3	51
52	Nurse Aides	46	1,135	L10, C3	52
53	TOTAL (lines 50 - 52)	86	\$ 2,739		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	% Ownership	Amount
Gerald Meeks	Administrator	0%	\$ 50,946
Lester Robertson	Administrative	15%	13,346
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 64,292
B. Administrative - Other			
Description			Amount
Management Fees (eliminated in column 7)		\$	14,005
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 14,005
C. Professional Services			
Vendor/Payee	Type		Amount
American Health Care Assocn	Consulting	\$	130
Personnel Planners	Consulting		670
AIMS	Computer Services		2,506
ADP	Computer Services		4,687
Altschuler, Melvoin & Glasser	Accounting		9,125
NCS	Computer Services		2,845
Therapeak	Computer Services		1,020
American Express Gold	Credit Card		143
TigerPaw.com	Computer Services		130
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)			\$ 21,256
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance		\$	25,717
Unemployment Compensation Insurance			8,238
FICA Taxes			66,082
Employee Health Insurance			22,527
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
Employee Physicals			192
Other Employee Benefits			3,125
Allocated from Management Company			4,290
TOTAL (agree to Schedule V, line 22, col.8)			\$ 130,171
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
n/a		\$	
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee		\$	200
Advertising: Employee Recruitment			348
Health Care Worker Background Check (Indicate # of checks performed 66)			462
Illinois Health Care Association			2,940
Misc. Dues & Subscriptions			765
Allocated from Management Company			48
Less: Public Relations Expense	()
Non-allowable advertising	()
Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 4,763
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel		\$	
In-State Travel			4,201
Seminar Expense			1,231
Allocated from Management Company			955
Entertainment Expense	()
(agree to Sch. V, line 24, col. 8)			\$ 6,387

*** Attach copy of IMRF notifications**
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

Facility Name	Lynncrest Manor of Paris
PROVIDER #	0041442
Period Ending	12/31/2001

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3)	21,256
--	--------

Allocated from Management Company	1,401
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Allocated from Real Estate Entity	15,870
-----------------------------------	--------

Total (agree to Schedule V, line 19, column 8)	<u>38,527</u>
--	---------------

See Accountants' Compilation Report

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2	n/a												
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Lyncrest Manor of Paris

STATE OF ILLINOIS

0041442

Report Period Beginning: 1/1/01

Ending: 12/31/01

Page 23

XX. GENERAL INFORMATION:

(1)

Are nursing employees (RN,LPN,NA) represented by a union?

No

(2)

Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount.

Illinois Health Care Association \$2,940

(3)

Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes

(4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

n/a

(5)

Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

7.5 yrs

(6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 1,142

Line 10

(7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.

(8)

Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

n/a

(9)

Are you presently operating under a sublease agreement?

YES

x

NO

(10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

x

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

n/a

(11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.

\$ 33,945

This amount is to be recorded on line 42 of Schedule V.

(12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.

(13)

Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes

(14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$ 0

Has any meal income been offset against related costs?

Yes

Indicate the amount.

\$ 478

(16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b.

Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$ n/a

c.

What percent of all travel expense relates to transportation of nurses and patients?

20

d.

Have vehicle usage logs been maintained?

Adequate records are maintained.

e.

Are all vehicles stored at the nursing home during the night and all other times when not in use?

No

f.

Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g.

Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$ n/a

(17)

Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

n/a

The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?

n/a

If no, please explain.

n/a

(18)

Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes

(19)

If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?

n/a

Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	83,178	4,520	4,714	92,412	0	92,412	0	92,412
2. Food Purchase	0	69,280	0	69,280	0	69,280	-878	68,402
3. Housekeeping	51,118	4,711	0	55,829	0	55,829	0	55,829
4. Laundry	38,507	6,708	0	45,215	0	45,215	0	45,215
5. Heat and Other Utilities	0	0	42,244	42,244	0	42,244	30	42,274
6. Maintenance	15,704	0	36,990	52,694	0	52,694	213	52,907
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	188,507	85,219	83,948	357,674	0	357,674	-635	357,039
9. Medical Director	0	0	6,950	6,950	0	6,950	0	6,950
10. Nursing & Medical Records	562,638	26,679	4,267	593,584	0	593,584	0	593,584
10a. Therapy	0	0	92,609	92,609	0	92,609	0	92,609
11. Activities	26,962	5,703	1,509	34,174	0	34,174	0	34,174
12. Social Services	12,491	0	1,509	14,000	0	14,000	0	14,000
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	1,179	1,179	0	1,179	0	1,179
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	602,091	32,382	108,023	742,496	0	742,496	0	742,496
17. Administrative	64,292	0	14,005	78,297	0	78,297	-14,005	64,292
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	21,256	21,256	0	21,256	17,271	38,527
20. Fees, Subscriptions & Promotion	0	0	4,715	4,715	0	4,715	48	4,763
21. Clerical & General Office	66,072	28,471	19,705	114,248	0	114,248	7,076	121,324
22. Employee Benefits & Payroll	0	0	125,881	125,881	0	125,881	4,290	130,171
23. Inservice Training & Education	0	0	8	8	0	8	444	452
24. Travel and Seminar	0	0	5,432	5,432	0	5,432	955	6,387
25. Other Admin. Staff Trans	0	0	4,656	4,656	0	4,656	0	4,656
26. Insurance-Prop.Liab.Malpractice	0	0	383	383	0	383	27,499	27,882
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	130,364	28,471	196,041	354,876	0	354,876	43,578	398,454
29. Total General Administrative	920,962	146,072	388,012	1,455,046	0	1,455,046	42,943	1,497,989
30. Depreciation	0	0	5,220	5,220	0	5,220	84,018	89,238
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	48,142	48,142	0	48,142	152,558	200,700
33. Real Estate	0	0	0	0	0	0	25,547	25,547
34. Rent - Facility & Grounds	0	0	276,000	276,000	0	276,000	-273,957	2,043
35. Rent - Equipment & Vehicles	0	0	1,287	1,287	0	1,287	1,076	2,363
36. Other (specify):*	0	0	0	0	0	0	10,896	10,896
37. Total Ownership	0	0	330,649	330,649	0	330,649	138	330,787
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	9,521	326	9,847	0	9,847	0	9,847
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	33,945	33,945	0	33,945	0	33,945
43. Other (specify):*	0	0	3,194	3,194	0	3,194	-3,194	0
44. Total Special Cost Ce	0	9,521	37,465	46,986	0	46,986	-3,194	43,792
45. Grand Total	920,962	155,593	756,126	1,832,681	0	1,832,681	39,887	1,872,568

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	130,886	478,868
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	332,286	447,286
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	23,450	26,099
7. Other Prepaid Expenses	13,248	15,138
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	44,688	24,190
10. Total current assets	544,558	991,581
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	25,850
14. Buildings, at Historical Cost	16,687	1,818,995
15. Leasehold Improvements, Historical Cost	1,000	1,000
16. Equipment, at Historical Cost	34,447	281,131
17. Accumulated Depreciation (book methods)	-19,068	-319,510
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	97,159
23. other (specify):	0	0
24. Total Long-Term Assets	33,066	1,904,625
25. Total Assets	577,624	2,896,206
CURRENT LIABILITIES		
26. Accounts Payable	382,662	461,401
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	47,727	47,727
31. Accrued Taxes Payable	3,461	3,461
32. Accrued Real Estate Taxes	0	28,610
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	1,506,104	1,579,673
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	1,939,954	2,120,872
LONG TERM LIABILITES		
39.Long-Term Notes Payable	78,588	79,445
40.Mortgage Payable	210,022	2,063,034
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	288,610	2,142,479
46.Total Liabilities	2,228,564	4,263,351
47.Total Equity	-1,650,940	-1,367,145
48.Total Liabilities and Equity	577,624	2,896,206

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	1,454,562
2. Discounts and Allowances for all Levels	-43,166
Subtotal - Inpatient Care	1,411,396
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	170,729
7. Oxygen	0
Subtotal - Ancillary Revenue	170,729
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	478
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	14,282
18. Sale of Supplies to Non-Patients	0
19. Laboratory	889
20. Radiology and X-Ray	0
21. Other Medical Services	30,029
22. Laundry	0
Subtotal - Other Operating Revenue	45,678
24. Contributions	0
25. Interest and Other Investments Income	1
Subtotal - Non-Operating Revenue	1
27. Other Revenue (specify):	400
28. Other Revenue (specify):	0
Subtotal - Other Revenue	400
30. Total Revenue	1,628,204
31. General Services	357,674
32. Health Care	742,496
33. General Administration	354,876
34. Ownership	330,649
35. Special Cost Centers	13,041
35. Provider Participation Fee	33,945
37. Other	0
40. Total Expenses	1,832,681
41. Income Before Income Taxes	-204,477
42. Income Taxes	0
43. Net Income or Loss for the Year	-204,477

Page

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10 Attachment of Real Estate Bill and fill out form

11

12 P12 does not show totals, it carries to P12a, therefore P12a must always be attached

13

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19 The bottom right side of page under **, you must write in any comments

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21

22

23

RECONCILIATION REPORT

Lynncrest Manor of Pari03:20 PM11/07/05

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	39,887	equal to	39,887	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	200,700	equal to	200,700	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	25,547	equal to	25,547	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	n/a	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	89,238	equal to	89,238	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	2,043	equal to	2,043	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	2,363	equal to	2,363	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	92,609	equal to	92,609	0	O.K.	Pg16 Z12+Z14...	N/A/B	1-4,40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	9,521	equal to	#VALUE!	#VALUE!	#VALUE!	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	357,674	equal to	357,674	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	742,496	equal to	742,496	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstration	354,876	equal to	354,876	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	330,649	equal to	330,649	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	13,041	equal to	13,041	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+†	N/A	38to41+43	4
Income Stat. Prov. Partic.	33,945	equal to	33,945	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	513,651	equal to	562,638	-48,987	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to		0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to		0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	26,962	equal to	26,962	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	12,491	equal to	12,491	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	83,178	equal to	83,178	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	15,704	equal to	15,704	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	51,118	equal to	51,118	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	38,507	equal to	38,507	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	64,292	equal to	64,292	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	66,072	equal to	66,072	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	920,962	equal to	920,962	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	4,714	< or = to	4,714	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	6,950	< or = to	6,950	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	4,103	< or = to	4,267	-164	O.K.	Pg20 X14..X16+	B. & C.	37to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	1,509	< or = to	1,509	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	1,509	< or = to	1,509	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	64,292	equal to	64,292	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	14,005	equal to	14,005	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	21,256	equal to	21,256	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	130,171	equal to	130,171	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	4,763	equal to	4,763	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	6,387	equal to	6,387	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	33,945	equal to	33,945	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	4,290	-4,290	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to		0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	778	equal to	1,412	-634	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	43,874	equal to	43,874	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4†	B.	14	8
Total loan balance	2,142,479	equal to	2,142,479	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	28,610	equal to	28,610	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	25,850	equal to	25,850	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	1,819,995	equal to	1,819,995	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	281,131	equal to	281,131	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	319,510	equal to	319,510	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	-1,650,940	equal to	-1,650,940	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-204,477	equal to	-204,477	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..S	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	427,624	equal to	427,624	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1